VI-3 Employee Master Table-Actuals Costing

The Actuals Costing method of distributing labor costs using the CALSTARS labor distribution process allocates the actual Personal Services costs each month as supplied by the State Controller's Office (SCO). The actual payroll costs including overtime *as posted* by the SCO are charged to agency accounts. Labor hours as posted by the SCO are also available for charging.

The system features and accounts selected in distributing payroll costs and hourly charges are controlled by the agency through the:

✪ Labor Distribution Control (LC) Table,

✪ Employee Master (EM) Table and

✪ Timesheet (TS) Table.

The purpose of this chapter is to provide guidelines on the use of the EM Table. The LC Table is discussed in Chapter VI-2. The Timesheet Table is discussed in Chapter VI-4.

The EM Table defines how labor charges for groups of employees and individual employees may be distributed. This table is accessed during the labor distribution process to determine the Home Base accounts to be charged for the individual employees and/or groups of employees.

STRUCTURE

The EM Table specifies the groups of employees (by PRU – Payroll Reporting Unit) and/or individual employees and the accounts and features to be used in the labor distribution process. Since the table is based on funding fiscal year (FFY), the EM tables must be established for the current and two prior FFYs. The EM Table is divided into nine segments that are described below:

✪ **Table Control Key** – May be established at various levels of detail dependent upon the complexity needed/desired in the labor distribution process. 'Group' and 'Employee' are defined below:

Group – A group is a set of individuals within one 3-digit SCO Payroll Agency code and 3-digit Payroll Reporting Unit (PRU). When a group is established, all charges are made to that group account. Therefore, all employees must have the same regular pay Object Detail code, Index

Code, PCA(s) and other accounting classifications for charging gross pay and staff benefits. If groups are used, any individual in the group that is to be accounted and/or charged differently should have a separate EM Table record as an individual 'Employee'.

Employee – A table record to identify an individual requires use of the Employee Number (SSN). Employee EM Table records are used when an individual's payroll charges are to be distributed differently (different Home Base accounts) than the group's or if Group EM Table records are not used by the agency; e.g., most of the group uses regular pay Object Detail **003** but the unit manager position in that PRU must use Object Detail **063**; or all employees in the PRU or agency are identified individually. Optionally, the Employee Position number may <u>also</u> be used if shared and/or split positions are accounted if the Position Coding indicator is set to **Y**. See the options in the chart below.

		EM Table Key				Employee Number (SSN)
LC Table Position Coding Indicator		**Position Number**				
		SCO Payroll Agency	**PRU**	**Employee Class**	**Employee Serial**	**XXX-XX-XXXX**
Group	**Y** or **N**	*nnn*	*nnn*			N.A.
Employee	**N**					*nnn-nn-nnnn*
Employee	**Y**	*nnn*[1/]	*nnn*[1/]	*nnnn*[1/]	*nnn*[1/]	*nnn-nn-nnnn*

[1/]   **WARNING**: Using Position Number for individuals requires significant staff resources to maintain.

✪ **Name/Index Code** – The employee's name or the group organizational title; e.g., Field Services Branch, etc. is important. If the EM Table entry is for an employee, one option is to mimic the SCO payroll register/warrant order, or enter Last Name first, etc. The Index Code is optional and only used to sort generated timesheets (optional) and related reports in Index Code sequence for distribution.

✪ **Object Codes** – Enter a 3-digit Object Detail for regular (REG) time. If the EM record is for a group, the assigned Object Detail applies to all employees within the group.

A 2-digit Agency Object (AO) may be assigned to further classify REG time, overtime (OT), shift differential (SD) and shift differential overtime (SDOT), if appropriate. The Agency Object codes in the EM Table override those specified in the LC Table.

Object Detail code **083** is automatically assigned to overtime payments when the EM Table REG Object Detail is **003-017** or **063-077**. If the REG Object Detail is not within these ranges, overtime payments are charged to the REG Object Detail specified in the EM record.

If an agency has SCO blanket accounts, individual EM records may be established for each employee paid out of the SCO blanket. For example, all employees in the temporary help blanket would be established in the EM Table with REG Object Detail code 033.

Another option is to establish a D47 Descriptor Table entry for each SCO blanket account. A separate D47 table entry must be established for each Object Detail; e.g., **033**-Temporary Help and **083**-Overtime. The Agency Object is optional. The Object Detail listed on the D47 table will be assigned to all payments for that specific blanket. An entry on the D47 Table overrides the records specified on the EM Table.

✪ **Personnel Data** (optional) – Personnel data that is to be printed on timesheets may be entered for reference purposes. No edits are performed.

✪ **Flags** – Indicators for processing labor charges and statistics for the group or employee. The flags (indicators) described below are required for Actuals Costing:

   Timesheet Indicator - Specifies if an employee is required to submit a timesheet.

      NOTE: A Timesheet Exception Report, ET1, may be ordered before running the labor distribution process. This report lists employees who are required to enter a timesheet, but have not done so.

   Employee Type – Specifies if the employee record is for a group (**G**) or for an individual employee (**S**).

   Work Week Indicator – Specifies if the employee must work the State standard hours in the month. If the employee is in a Work Week Group that is required to work the State standard number of hours in the month, the labor distribution process can edit the employee's timesheet against the State standard hours.

✪ **Home Base Accounts** – Defines the accounting classification elements to be used for charging employee hours and costs. Up to 10 Home Base accounts are provided. Each Home Base account consists of a percent, Index Code, PCA, PCA Activity, Project and Work phase, Location and Multi-purpose Code. The percent of the costs to be charged to the individual accounts must always be entered in the format ***n.nnnn*** where **1.0000** = 100%. If more than one Home Base account is used, the sum must equal 100%.

An Index Code and PCA are required codes for any Home Base account. All other Home Base data are optional.

✪ **Labor Distribution Payroll Accounts** (Screen 2 of the EM Table) – Identifies the accounts used to override the LC Table accounts for the distribution of group or employee labor charges. Only one account, described below, is allowed for Actuals Costing:

> **Supplemental Payroll Account** – Used as an override to the LC Table when separately identifying supplemental payroll costs associated with one or more payroll reporting units or individuals.

> > **NOTE**: Establishing a supplemental pay account for each EM Table record may avoid a significant amount of manual posting workload. Payroll adjustments and other special payments are applied to this account which otherwise default to the LC Table Supplemental Account.

✪ **Add-On Accounts** (Screen 3 of the EM Table) – Identifies the accounts used to override the LC Table Add-on accounts for the distribution of group or employee labor charges. The 8 Add-on accounts are *optional*, and are one of the advanced features discussed in Chapter VI-7.

METHODS FOR DISTRIBUTING PAYROLL CHARGES

The labor distribution process provides several methods for distributing Actuals Costing payroll charges for groups and individual employees that provide the option of using timesheets. More than one method may be used by an agency, but only one method may be used for each specific group or employee. The options and sequence in which they are processed is as follows:

1. Employee timesheet;
2. Group timesheet;
3. Employee (no timesheet) charged to the Home Base Account(s); and
4. Group (no timesheet) charged to the Home Base Account(s).

Any payroll charges that cannot be distributed by the EM Table are recorded in the Undistributed Payroll Account specified in the LC Table and must be distributed manually or through the Adjustment Timesheet process.

RELATIONSHIP TO OTHER TABLES

The Organization Control (OC) Table, Index Code (IC) Table, Program Cost Account (PA) Table, Project Control (PC) Table and several Descriptor Tables are used to validate most of the data elements during update of the EM Table. The IC, PA and PC Table should be established a day prior to the LC Table. The LC Table should be established prior to the EM Table. The EM Table must be established before timesheets are entered.

INPUT CODING

Detailed input coding instructions for the EM Table are contained in Exhibit VI-3-1. The coding form illustrated in Exhibit VI-3-2 is in the same format as the table entry screen. The EM Table is entered online using Command **I.7.2**.

CREATION AND MAINTENANCE

The EM Table entries are keyed directly from the CALSTARS Employee Master Table Maintenance Form (CALSTARS 41) into the table entry screen (Command **I.7.2**).

Functions **A**=ADD, **C**=CHNG, **D**=DEL, **G**=GEN, **P**=PRT, **S**=PRT FFY and **X**=DEL FFY may be used. Available Program Function (**F**) keys are: **F1**=Help, **F2**=Retrn, **F3**=Quit, **F5**=VIEW MASTER, **F6**=RECALL MAINT, **F7**=Bkwrd, **F8**= Frwrd, **F9**=Clear and **F12**=Main. Descriptions of these functions and F-keys may be found in the *Table Maintenance Functions* section of Chapter IV.. The EM Table is updated online (realtime) for **Add**, **Change** and **Delete** transactions . As soon as an **Add**, **Change** or **Delete** transaction is successfully written, the table is updated--realtime. **Delete** transactions display a 'confirmation action' pop-up window because a delete is instantaneous and non-recoverable. The **Generate**, **Print**, **Print FFY** and **Delete FFY** functions are not updated online (realtime); therefore, they may be recalled using the **F6** key. Use **F5** to view master records if more maintenance is needed. To modify an existing table record use the **Change** function (after viewing the master record). To **blank** fields in a **Change** transaction, simply erase the fields using the **Delete** or **EOF** key or the space bar.

An EM Table transaction is keyed on 1, 2 or 3 screens, depending upon what labor distribution features are used by an agency. If Screen 2, or 2 *and* 3 are needed, key a **2** in the 'Screen' field from Screen 1, before or after keying Screen 1 data, but do not press **Enter** until all Screen 1 data are keyed. Then press **Enter** and Screen 2 will appear. After keying Screen 2 data and Screen 3 is *not* needed, press **Enter** and the *entire* maintenance transaction will be edited online. If Screen 3 *is* needed, key code **3** in the Screen field after all Screen 2 data and before pressing **Enter** and Screen 3 will appear. After the data are keyed, press **Enter** and all three screens will be edited online. If all online edits are passed, the table maintenance entry is 'saved'. If online errors occur for Screen 1 - 3, the system returns to Screen 1, highlights those errors and displays up to three messages. After Screen 1 errors are

corrected, the system automatically moves to Screen 2 and displays those data and messages in the same way, then moves to Screen 3 when Screen 2 online edits are passed. When all online edits are passed, the table maintenance entry is 'saved'.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

SPECIAL CONSIDERATIONS

There are special considerations when performing maintenance to the EM Table. All *labor table* maintenance is processed just prior to any request to Run Labor (code **Y** on the OC Table). Any EM or other labor table maintenance plus non-impacted labor tables are used when this process occurs. However, *non-labor table maintenance* is not used in the labor run, therefore, it is critical to assure that the tables used are valid prior to running labor.

OUTPUTS

The EM Table maintenance program has two outputs:

Employee Master Table Maintenance Activity Report (CSB510-1), shown in Exhibit VI-3-3, shows each maintenance transaction entered via the online screen.

Employee Master Table Listing (CSB510-2), shown in Exhibit VI-3-4, is produced when a Function **P** is entered.

> **WARNING**: This listing is printed one record per page. The report could be very large. Microfiche or a report file may be more useful and economical.

CONTROL

The EM Table controls the type and method used for distributing labor costs and hours. Once a method and accounts are established, underline care should be exercised when modifying EM Table entries. Improper maintenance or timing of changes could cause system files to become out-of-balance, create invalid accounts and complicate the maintenance of other tables and files. Table logs should be kept along with the maintenance activity reports for the same period as the accounting records they control.

EXHIBIT VI-3-1
EM TABLE (ACTUALS COSTING) CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG	4	The statewide organization code is automatically entered from the signon.
YR	2	**Enter the funding fiscal year (FFY)**.
POS	6 or 13	Individual employee timesheet: If the LC Table Position Number coding indicator is **Y**, **enter the employee's 13-digit position number**: • 3-digit SCO Agency code; • 3-digit Payroll Reporting Unit (PRU); • 4-digit Class code; and • 3-digit Employee Serial Number. **OR** If the LC Table Position Number coding indicator is **N**, **leave blank**. Group timesheet: **Enter the 6-digit <u>group</u> Position Number**: • 3-digit SCO Agency code; and • 3-digit Payroll Reporting Unit (PRU).
EMP	9	Individual employee timesheet: **Enter the individual's Employee Number.** Group timesheet: **Leave blank.**
Information Elements:		
NAME	30	**Enter the name of the employee or group**.
INDEX	4	**Enter the Index Code** (if automated timesheets are used and are to be sorted in Index Code sequence for distribution to employees). Otherwise, leave blank.
AVG-HOURS	5	Leave blank, not used in Actuals Costing.
Standard Rates:		Leave blank, not used in Actuals Costing.
Object Codes:		
REG	3	**Enter the Object Detail code for regular pay**; e.g., **003, 063**, etc.
AO-REG	2	*(Optional)* **Enter the Agency Object code for regular pay**.
AO-0T	2	*(Optional)* **Enter the Agency Object code for overtime**.
AO-SD	2	*(Optional)* **Enter the Agency Object code for regular shift differential pay**.
AO-SDOT	2	*(Optional)* **Enter the Agency Object code for shift differential overtime pay**.

EXHIBIT VI-3-1 (CONTINUED)
EM TABLE (ACTUALS COSTING) CODING INSTRUCTIONS

Data Element	Length	Contents
SCO-ST	2	Leave blank – <u>or</u>, may be used to override the SCO Statistics Agency Object in the LC Table.
TS-ST	2	Leave blank – <u>or</u>, may be used to override the Timesheet Statistics Agency Object in the Labor Distribution Control Table.
Personnel Data:		
POS AUTH NO	10	*(Optional)* **Enter the position authorization number to be printed on the timesheets**.
WORK-WEEK-GROUP	4	*(Optional)* **Enter the work week group to be printed on the timesheets**.
MONTHLY-RATE	7	*(Optional)* **Enter the monthly salary rate to be printed on the timesheets**.
CS-CLASS	4	*(Optional)* **Enter the civil service class code to be printed on the timesheets**.
CS-TITLE	30	*(Optional)* **Enter the civil service class title to be printed on the timesheets**.
Flags:		
TIMESHEET	1	**Enter the code to indicate if timesheets are <u>required</u>**: **Y** - Employee/group is required to submit a timesheet. **N** - Employee/group is <u>not</u> required to submit a timesheet.
EMP TYPE	1	**Enter the employee type**: **S -** Individual Employee **G -** Group
WORK-WEEK	1	**Enter the code to indicate if edit is <u>required</u> that the employee works the State standard number of hours per month as reported on the timesheet.** **Y** - Yes **N** - No
PAY RATE	1	Leave blank, not used in Actuals Costing.
CTO IND	1	**Enter the code to indicate if override is <u>required</u> of the CTO IND (Reserve Accounting) on LC Table.** **Y** - Yes, account for CTO Reserve for this employee/group. **N -** No **Blank** - Not used
DIST METH	1	Leave blank, not used in Actuals Costing.
STAFF BENE	1	Leave blank, not used in Actuals Costing.
OT CODING	1	**Enter the appropriate overtime coding indicator**, if the employee is reporting overtime on the timesheet differently than specified in the LC Table. **Y** - Yes, overtime is coded on the timesheet. **N** - No, overtime, if any, is included with regular time on the timesheet.
AVG RATE	1	Leave blank, not used in Actuals Costing.

EXHIBIT VI-3-1 (CONTINUED)
EM TABLE (ACTUALS COSTING) CODING INSTRUCTIONS

Data Element	Length	Contents
Home Base Accounts:		**Distribution # 1 must be completed**. Up to 10 accounts may be used. The total of all percents coded must equal **1.0000**. Code each distribution as follows:
PERCENT	6	**Enter the percent of time and pay to be charged to the distribution**. (Example: 50% = **0.5000**) If <u>only</u> distribution #1 is used, use **1.0000**.
INDEX	4	**Enter the Index Code to be charged**.
PCA	5	**Enter the PCA to be charged**.
PCA-ACT	4	*(Optional)* **Enter the PCA activity to be charged**.
PROJ	6	*(Optional)* **Enter the Project to be charged**.
PHASE	2	**If Project is coded, enter the Work Phase to be charged**.
LOC	6	*(Optional)* **Enter the Location to be charged**.
MP-CODE	12	*(Optional)* **Enter the Multipurpose Code to be charged**.
Screen 2:		
CTO		*(Optional)* If the CTO-IND is coded **Y** and the LC Table is to be overridden, the following CTO information must be coded. All three fields must be coded or all three fields must be blank.
-- PERCENT	6	**Enter the CTO rate for this employee or group CTO Reserve Account.** The format is *n.nnnn* (without the decimal). The percent entered must be **1.0000** or greater. Code **2.0000** indicates 'double-time' rate.
-- INDEX	4	**Enter the Index Code for the employee or group CTO Reserve Account.** The Index Code may be the 'CTO Reserve' Index specified in the LC Table or an Index Code unique to the employee or group.
-- PCA	5	**Enter the PCA for the employee or group CTO Reserve Account.** The PCA may be the 'CTO Reserve' PCA specified in the LC Table or a PCA unique to the employee or group.
SUPP INDEX	4	**Enter the Index Code, if overriding the Supplemental Payroll Account in the LC Table**.
SUPP PCA	5	**Enter the PCA, if overriding the Supplemental Payroll Account in the LC Table**.
VAR INDEX	4	**Enter the Variance Index Code**, **if overriding the Payroll Variance Account in the LC Table**.
VAR PCA	5	**Enter the Variance PCA, if overriding the Payroll Variance Account in the LC Table**.
Staff Benefits:		*(Optional)* **Code only if any of the staff benefits** (OASDI, Retirement, Health, Dental, Life Insurance, Vision Insurance, Medicare or Other) *need to be different* from the **Index, PCA, Object Detail or Agency Object** specified on the LC Table. Use these fields to override the **Index**, **PCA**, **Object Detail** and (*optional*) **Agency Object**. For each staff benefit, <u>all three</u> classification codes and the Agency Object (if used) must be present. Otherwise, leave blank.
Screen 3: **Add-ons:**		See Chapter VI-7, Other Labor Costing Options.

EXHIBIT VI-3-2

| CALSTARS 41 | STATE OF CALIFORNIA | PREPARED BY / DATE |
| (Rev. 12/01) | CALSTARS EMPLOYEE MASTER TABLE MAINTENANCE | ENTERED BY / DATE |

FUNCTION: ☐ (A=ADD, C=CHANGE, D=DELETE, G=GENERATE, P=PRINT, S=PRT FFY, X=DEL FFY)

SCREEN 1

ORG | | | | YR | | POS | | | | | | | | | | | | EMP | | | | | | | | |

NAME | | | | | | | | | | | | | | | | | | | | INDEX | | | | | AVG-HRS | | | |

STD RATES↓ REG | | | | | | OT | | | | | | SD-REG | | | | | | SD-OT | | | | | |

OBJ CODES↓ REG | | | AO-REG | | | AO-OT | | | AO-SD | | | AO-SDOT | | | SCO-ST | | | TS-ST | | |

POS AUTH NO | | | | | | | | WORK-WEEK-GROUP | | | | MONTHLY-RATE | | | | | |

CS CLASS | | | | CS TITLE | | | | | | | | | | | | | | | | | |

FLAGS↓ TIME ☐   EMP TYPE ☐   WORK-WEEK ☐   PAY RATE ☐   CTO IND ☐

DIST METH ☐   STAFF BENE ☐   OT CODING ☐   AVG RATE ☐

HOME	PERCENT	INDEX	PCA	PCA-ACT	PROJ	PHASE	LOC	MP-CODE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

SCREEN 2

	REG	OT	SD	SDOT	PERCENT	INDEX	PCA	OD	AO
CTO:									
SUPP:									
VARIANCE:									
OASDI:									
RETIREMENT:									
HEALTH:									
DENTAL:									
LIFE:									
VISION:									
MEDICARE:									
OTHER:									

SCREEN 3

	REG	OT	SD	SDOT	PERCENT	OD-CH	AO-CH	IND-CR	PCA-CR	OD-CR	AO-CR
ADD-ON 1:											
ADD-ON 2:											
ADD-ON 3:											
ADD-ON 4:											
ADD-ON 5:											
ADD-ON 6:											
ADD-ON 7:											
ADD-ON 8:											

EXHIBIT VI-3-3

```
CSB510-1 **************************          DEPARTMENT OF AIR QUALITY          ************************** ORG NUMBER:  0990
                        CALSTARS    E F - T A B L E    M A I N T E N A N C E    REPORT                    ORG PAGE:
11/16/2001 (08:06) ********************************************************************************************** RUN PAGE:
              E M P L O Y E E    M A S T E R    T A B L E    M A I N T E N A N C E    A C T I V I T Y
*****************************************************************************************************************************
----------RECORD KEY---------- OP --------------------- INFORMATION ELEMENTS ----------------------- ------------ERROR-----------
                                                                     OD   AO  AO SCO  TS
FY     POSITION          EMPNO          EMPLOYEE NAME          INDX AV-HR  RG   RG  SD  ST  ST       CODE       MESSAGE        GR
96              999-99-9999 C JOHN DOE                          001
                        STD RATES: REGULAR    OV-TIME    SHFT-DIF    SDOT      AO-OT AO-SDOT
                                             MONTHLY    CS     CS
                         AUTH-NO    WWG     RATE      CLASS  TITLE
                         FLAGS:  TS    EMP-  WWG  PAY-   CTO    DIST    STAFF  OT   AVG
                                       TYPE      RATE   IND    MTHD    BEN        RATE
                                  Y    S     N
                          PERCENT INDEX  PCA  PCA-ACT PROJ   PHASE  LOC      MP-CODE
                        HOME  1: 1.0000         00151
                             REG  OT  SD SDOT  PERCENT  INDEX   PCA    OD    AO
                          CTO:
                          SUPP:                                   00151
                          VAR:
                          OASDI:
                        RETIRE:
                        HEALTH:
                        DENTAL:
                          LIFE:
                        VISION:
                      MEDICARE:
                          OTHER:
                              REG OT SD SDOT  PCNT  OD-CH  AO-CH INX-CR PCA-CR OD-CR AO-CR
                          USE LC ADD-ONS
.                       UPDATED ONLINE ON 08/09/01 AT  3:33:56 PM
```

EXHIBIT VI-3-4

```
.CSB510-2 **************************      . DEPARTMENT OF AIR QUALITY      ************************* ORG NUMBER:  0990
                         CALSTARS    E F - T A B L E   M A I N T E N A N C E    REPORT              ORG PAGE:
11/16/2001 (08:06) *************************************************************************************** RUN PAGE:
..                       E M P L O Y E E   M A S T E R   T A B L E   L I S T I N G
*****************************************************************************************************************
----------RECORD KEY---------- OP -------------------- INFORMATION ELEMENTS ----------------------
                                                                      OD   AO  AO SCO  TS
FFY   POSITION        EMPNO            EMPLOYEE NAME          INDX AV-HR  RG   RG  SD  ST  ST
00                 999-99-9999   JOHN DOE                            001
                               STD RATES: REGULAR   OV-TIME   SHFT-DIF    SDOT     AO-OT AO-SDOT
                                             0         0        0        0
                                                   MONTHLY      CS    CS
                                AUTH-NO    WWG    RATE        CLASS  TITLE
                                                     0
                               FLAGS:  TS    EMP-   WWG  PAY-    CTO    DIST    STAFF   OT   AVG
                                             TYPE        RATE    IND    MTHD    BEN          RATE
                                        Y    S     N
                                       PERCENT INDEX  PCA  PCA-ACT PROJ  PHASE  LOC      MP-CODE
                               HOME  1: 1.0000      00131
.                                      REG   OT  SD SDOT  PERCENT  INDEX   PCA    OD    AO
                                  CTO:
                                  SUPP:                                   00131
                                  VAR:
                                OASDI:
                               RETIRE:
                               HEALTH:
                               DENTAL:
                                 LIFE:
                               VISION:
                              MEDICARE:
                                OTHER:
.                                      REG OT SD SDOT  PCNT  OD-CH  AO-CH INX-CR PCA-CR OD-CR AO-CR
                                   USE LC ADD-ONS
.                              CREATE DATE    LAST UPDATE DATE
                                06/05/01          06/05/01
```